

Effective 5/13/2014

17B-2a-1108 Municipality required to remit local option sales and use tax.

- (1) If, after incorporation, a municipal legislative body of a municipality located in whole or in part within a municipal services district does not adopt and deliver a resolution to withdraw in accordance with Subsection 17B-1-502(3)(a)(iii), the municipality shall remit to the municipal services district an amount equal to the amount the municipality receives under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act.
- (2) For purposes of Subsection (1), the amount a municipality is required to remit to a municipal services district is an amount:
 - (a) determined after subtracting amounts required under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act, to be deducted from the amount a municipality would otherwise receive under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and
 - (b) representative of only those taxes collected in the area of the municipality that is also located within the municipal services district.

Enacted by Chapter 405, 2014 General Session